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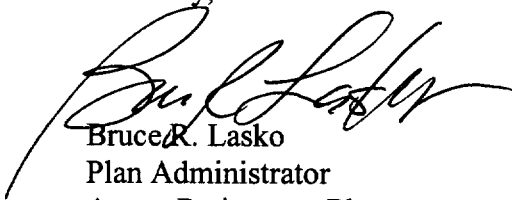
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Sirs:

Pursuant to Department of Labor Regulations Section 2520.104-23, we are hereby notifying you that Avaya Inc., EIN 22-3713430, 211 Mt. Airy Road, New Jersey 07920, maintains the following plan (in addition to the three plans reported on November 21, 2001) primarily to provide deferred compensation for a select group of highly compensated employees:

Avaya Inc. Savings Restoration Plan (approximately 100 employees)

Sincerely,



Bruce R. Lasko
Plan Administrator
Avaya Retirement Plans

AVAYA

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